#### **MINUTES**

## MONTANA SENATE 59th LEGISLATURE - REGULAR SESSION

#### COMMITTEE ON TAXATION

Call to Order: By CHAIRMAN JIM ELLIOTT, on February 1, 2005 at 8 A.M., in Room 102 Capitol.

## ROLL CALL

#### Members Present:

Sen. Jim Elliott, Chairman (D)

Sen. Jerry W. Black (R)

Sen. Jon Ellingson (D)

Sen. Jeff Essmann (R)

Sen. Kelly Gebhardt (R)

Sen. Kim Gillan (D)

Sen. Dan Harrington (D)

Sen. Sam Kitzenberg (R)

Sen. Bob Story Jr. (R)

Sen. Ken Toole (D)

Members Excused: Sen. Trudi Schmidt (D)

Members Absent: None.

Staff Present: Kathleen Ely, Committee Secretary

Lee Heiman, Legislative Branch

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

#### Committee Business Summary:

Hearing & Date Posted: SB 261, 2/14/2005; SB 292,

2/14/2005; SB 332, 2/14/2005; SB

303, 2/14/2005

Executive Action: None.

00:01:03

#### HEARING ON SB 303

#### Opening Statement by Sponsor:

SEN. JON ELLINGSON (D), SD 49, opened the hearing on SB 303, Full deductibility of medical expenses.

# <u>Proponents' Testimony:</u>

00:15:01 Claudia Clifford, American Association of Retired
Persons

## EXHIBIT (tas25a01)

00:16:01	Gene	Fenderson	, Montana	Progressive	Labor	Caucus
00:18:01	Neil	Haight, r	etired at	torney		
00:19:01	Kare	n Erdie				

## Opponents' Testimony: None.

#### <u>Informational Testimony</u>:

00:21:33	Joe Skevlin, Montana Society of Certified Pu	blic
	Accountants	
00:22:33	Jim McKeon, Department of Revenue	

00:22:11

## Questions from Committee Members and Responses:

#### EXHIBIT (tas25a02)

00:33:00

## Closing by Sponsor:

00:35:33

## HEARING ON SB 292

#### Opening Statement by Sponsor:

SEN. GREGORY BARKUS (R), SD 4, opened the hearing on SB 292, Revise state and local government finance laws.

# EXHIBIT (tas25a03) EXHIBIT (tas25a04)

# <u>Proponents' Testimony</u>:

00:40:05	Anna Miller, Department of Natural Resources and Conservation		
00:47:05	Gordon Morris, Montana Association of County Officials		
00:48:05	Dan Semmers, Dorey and Whitney		
00:49:05	Joe Mazurek, D.A. Davidson, City of Great Falls		

Opponents' Testimony: None.

Informational Testimony: None.

00:51:55

## Questions from Committee Members and Responses:

00:53:12

#### Closing by Sponsor:

00:52:40	Break.
00:53:35	Resume

00:55:42

## HEARING ON SB 261

## Opening Statement by Sponsor:

**SEN. GARY PERRY (R), SD 35,** opened the hearing on SB 261, Revise manufactured home tax declaration process.

## EXHIBIT (tas25a05)

## Proponents' Testimony:

00:58:38	Stuart Doggett, Manufactured Home Association,
	Montana Land Title Association
01:00:47	Robert Sewell, Montana Land Title Association
01:01:47	Brenda Nordlund, Department of Justice
01:03:47	Robert Throssel, Montana Association of Clerks and
	Recorders

# Opponents' Testimony: None.

## Informational Testimony:

01:04:26 <b>Les</b>	Saisbury,	Department	of	Revenue
---------------------	-----------	------------	----	---------

01:06:23

# Questions from Committee Members and Responses:

01:11:54

# Closing by Sponsor:

01:12:22

#### HEARING ON SB 332

#### Opening Statement by Sponsor:

SEN. DON RYAN (D), SD 10, opened the hearing on SB 332, Tax soda pop to fund senior services and scholarships.

## <u>Proponents' Testimony</u>:

01:28:18 Carma Gilligan, President of the Missoula Senior Service Corps in Missoula

# EXHIBIT (tas25a06) EXHIBIT (tas25a07)

01:25:18 Joy Bruck, Volunteer Advocate for AARP Montana

# EXHIBIT (tas25a08)

01:32:18 Pat Ludwig, Chester, Montana

01:33:18 Patti Farley, Montana Senior Citizens

#### EXHIBIT (tas25a09)

01:37:18 Bea Ann Melichar, Billings

#### EXHIBIT (tas25a10)

01:40:18	Liz Fee, Sanders County Council on Aging		
01:42:18	Jonathan Peart, Yellowstone County Council on		
	Aging		
01:44:18	Doug Kaercher, Hill County Commissioner		
01:45:18	Elaine Mann, Broadwater County Commissioner		
01:47:18	Susan Kohler, Director, Missoula Area XI Agency on		
	Aging		

# EXHIBIT (tas25a11)

01:51:18 Judy Smith, Fair Share Network, WORD

#### EXHIBIT (tas25a12)

Charles Aagenes, Director, Area IV Agency on Aging 01:53:18 EXHIBIT (tas25a13) 01:56:18 Audrey Dinlayson, Senior Corps 01:58:18 Christiane Sikora, Senior Helping Hands EXHIBIT (tas25a14) 02:01:18 Barbara Spring, gerentologist EXHIBIT (tas25a15) 02:04:18 Linda Stoll, Montana Association of Area Agencies on Aging Directors 02:10:18 Jim Atkinson, Director, Area IX Agency on Aging EXHIBIT (tas25a16) 02:15:18 Randy Barrett, Director, Area VIII Agency on Aging 02:17:18 Rodney Keith, Director, Liberty Senior Center EXHIBIT (tas25a17) 02:18:18 Nancy Jo Howarth, Thompson Falls Senior Center 02:18:18 Ron Chisenhall, Thompson Falls, Sanders County Deborah Pate, Conrad 02:19:18 02:20:18 Todd Wood 02:21:18 Elsie Bertelsen, Harlem Senior Center EXHIBIT (tas25a18) Opponents' Testimony: 02:25:47 Elaine Taylor, Montana Beverage Distributors 02:31:47 Jim Bennett, Distributors, Butte 02:36:47 Dennis Anderson Montana Coca-Cola Operations Randy Goldsmith, Blue Rock Products 02:40:47 02:43:47 Carl Lehrkind III, Coca-Cola, Bozeman EXHIBIT (tas25a19) 02:45:47 Wayne T. Thares, Great Falls, Sales Center Manager 02:46:47 Steven Damron, Coca-Cola of Montan 02:45:?? Doug Becker, Coca-Cola of Montana Mary Whittinghill, Montana Taxpayers Association 02:49:47

Webb Brown, Montana Chamber of Commerce

02:54:47

02:55:47	Brad Griffin, Montana Retail Association, Montana
	Food Distributors
02:55:47	Riley Johnson, National Federation of Independent
	Businesses
02:57:47	Jim Beaver, Helena Coca-Cola Bottling Plant
02:58:47	Paul Frasier, Helena Coca-Cola Bottling Plant
02:59:47	Bert Freyer, Anaconda

# Informational Testimony:

03:00:47	Gene Walborn, Department of Revenue
03:01:47	Kelly Williams, Department of Public Health and
	Human Services

03:02:14

# Questions from Committee Members and Responses:

03:49:34

# Closing by Sponsor:

# **ADJOURNMENT**

Adjournment:	11.55 7 M	
Adjournment:	11:55 A.M.	
		SEN. JIM ELLIOTT, Chairman
		KATHLEEN ELY, Secretary